1. Record Nr. UNINA9910466329603321 Autore Hopkins Bruce R. Titolo The law of tax-exempt organizations 2016 supplement / / Bruce R. **Hopkins** Pubbl/distr/stampa Hoboken, New Jersey:,: Wiley,, [2016] ©2016 **ISBN** 1-119-25913-4 Edizione [Eleventh edition.] 1 online resource (227 p.) Descrizione fisica Collana Wiley nonprofit authority Nonprofit organizations - Taxation - Law and legislation - United Soggetti States Charitable uses, trusts, and foundations - Taxation - United States Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Includes index. Nota di contenuto The Law of Tax-Exempt Organizations: Eleventh Edition 2016 Supplement; Contents; Preface; Chapter One: Definition of and Rationales for Tax-Exempt Organizations; 1.2 Definition of Tax-Exempt Organization; Chapter Two: Overview of Nonprofit Sector and Tax-Exempt Organizations; 2.2 Organization of IRS; Chapter Four: Organizational, Operational, and Related Tests and Doctrines: 4.1 Forms of Tax-Exempt Organizatons; 4.5 Operational Test; 4.11 Commerciality Doctrine; Chapter Five: Nonprofit Governance; 5.7 IRS and Governance; Chapter Six: Concept of Charitable 6.2 Public Policy Doctrine 6.3 Collateral Concepts; Chapter Seven: Charitable Organizations; 7.4 Provision of Housing; 7.6 Promotion of Health: 7.7 Lessening Burdens of Government: 7.14 Fundraising Organizations; 7.16 Other Categories of Charity; Chapter Eight: Educational Organizations; 8.3 Educational Institutions; Chapter Ten: Religious Organizations: 10.1 Constitutional Law Framework: 10.5 Conventions or Associations of Churches; Chapter Eleven: Other

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